IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF KANSAS

SECURITIES EXCHANGE COMMISSION)	
Plaintiff,	
vs.	
DAVID TANNER, et al.,	Civil Action No.: 05-4057-RDR
Defendants,	
and)	
MARGARET F. SPENCER, et al.,	
Relief Defendants.	

MEMORANDUM AND ORDER

This matter is presently before the court upon the Receiver's Thirteenth Application for Approval of Payment of Receiver's Professional Fees and Expenses. The Receiver seeks to pay Larry E. Cook expenses in the amount \$511.25 and fees in the amount of \$46,990, for a total amount of \$47,501.25. The Receiver also seeks to pay Lathrop & Gage, L.C., attorneys for the receiver, expenses in the amount of \$2,398.01 and fees in the amount of \$83,352.50 for a total amount of \$41,723.50. The Receiver further seeks to pay Sorainen Law Offices, Latvian counsel for the Receiver, expenses in the amount of _0 and fees in the amount of _435, for a total of _435. There has been no timely opposition filed to this application. Accordingly, for good cause shown, the Application shall be granted.

IT IS THEREFORE ORDERED that the Receiver's Thirteenth Application for Approval of Payment of Professional Fees and Expenses (Doc. # 406) be and hereby is granted. The Receiver is authorized to pay Larry E. Cook the sum of \$47,501.25 for fees and expenses incurred through November 30, 2007. The Receiver is further authorized to pay Lathrop & Gage L.C. the sum of \$44,121.51 for fees and expenses incurred through November 28, 2007. The Receiver is further authorized to pay Sorainen Law Offices the

sum of _435 for its fees and expenses through November, 2007.

IT IS SO ORDERED.

Dated this 3rd day of January, 2008, at Topeka, Kansas.

s/ Richard D. Rogers Honorable Richard D. Rogers UNITED STATES DISTRICT JUDGE